ABSTRACT OF THE DISCLOSURE

In a method for manufacturing a memory cell of a nonvolatile semiconductor memory, a floating gate, first insulating film and control gate are successively stacked on a tunnel oxide film formed on a substrate of the nonvolatile semiconductor memory. The control gate, the first insulating film and the floating gate are patterned in stripes. Subsequently, a damaged portion of the tunnel oxide film immediately below a sidewall of the floating gate is removed by isotropic etching. A second insulating film is deposited to cover the control gate, sidewalls of the first insulating film, the floating gate and the tunnel oxide film. Thereby, a variation in threshold voltages between memory cells is suppressed.